

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 459: SPECIAL FUEL TAX ACT**

**§3210. APPLICATION OF TAX IN SPECIAL CASES**

A person that receives special fuel under circumstances that preclude the collection of this tax by the supplier or retailer and that sells or uses that special fuel in this State is considered a supplier or retailer and shall file a quarterly return on a form prescribed by the State Tax Assessor and is subject to the same taxes and all other provisions of this chapter relating to suppliers and retailers. A person may not be considered a supplier or retailer with respect to special fuel brought into the State in the ordinary standard equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of that vehicle within the State. [2007, c. 438, §81 (AMD).]

SECTION HISTORY

1983, c. 94, §§D6,9 (NEW). 1985, c. 127, §1 (AMD). 1999, c. 733, §13 (AMD). 1999, c. 733, §17 (AFF). 2007, c. 438, §81 (AMD).

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